



2-18-05

IFW

S/N 10/693,283

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	MATSUKAWA, et al.	Examiner:	K. JOLLEY
Serial No.:	10/693,283	Group Art Unit:	1762
Filed:	October 24, 2003	Docket No.:	10873.1179USW1
Title:	MAGNETORESISTIVE ELEMENT AND METHOD FOR MANUFACTURING THE SAME		

CERTIFICATE UNDER 37 CFR 1.10:

"Express Mail" mailing label number: EV408495728US

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By: 

Name: David Ortiz

AMENDMENT AND RESPONSE

Mail Stop AMENDMENT  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This amendment is filed in response to the Office Action dated November 17,

2004.

**Amendments to the specification** begin at page 2.

**A claim listing** begins at page 3.

**Remarks** begin at page 5.